



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

APRIL 5, 2000

ACTION ITEMS

Agenda Item: Property Tax Rule 305.3**Issue**

What direction should the Board give to staff on the following sub-issues in the drafting of proposed Property Tax Rule 305.3 to interpret Revenue and Taxation Code section 469?

1. Should the rule-writing effort be delayed until resolution of pending litigation that may decide some of the issues?
 2. Should the equalization provisions only apply to mandatory audits?
 3. Should the equalization provisions apply to audits that disclose an overassessment and cause a refund?
 4. Should the phrase "result of an audit" apply to the total net value per class of property for each year of the audit?
 5. Should the low-value ordinance provisions in section 155.20 apply to escape assessments discovered during an audit?
-

Committee Action/Recommendation

Discussion was limited to deciding whether to postpone the rulemaking process. The Committee voted to postpone the rule-writing effort until its November 1, 2000 meeting.

Approved: /s/ March Jo Mandel for

Kathleen Connell, Committee Chair

/s. James E. Speed

James E. Speed, Executive Director

BOARD APPROVED

at the April 6, 2000 Board Meeting/s/ Janice Masterton

Janice Masterton, Chief

Board Proceedings Division